

Advanced Practice Exercises 9–12

Exercise 9 – Baylor Intake and Interview Sheet, page 1 of 4

Form 13614-C (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Information

1. Your First Name Ben	M. I. A.	Last Name Baylor	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Pat	M. I. N.	Last Name Harper	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 30911 Lost Meadow	Apt#	City Your City	State YS Zip Code Your Zip Code
4. Contact Information Phone: 713-235-XXXX Cell Phone: E-mail:			
5. Your Date of Birth 03/12/1934	6. Your Job Title Retired	Are you: 8. Totally and Permanently Disabled	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 10/30/1936	10. Spouse's Job Title 6/21/11 Deceased	Is Spouse: 12. Totally and Permanently Disabled	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?

☐ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2011? ☐ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☒ Widowed: Year of spouse's death: 2011

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here ☐ and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Madison Chambers	4/5/1994	Grandchild	9	Yes	S	Yes	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- **To report unethical behavior to IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205.**

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

Exercise 9 – Baylor Intake and Interview Sheet, page 2 of 4

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.

Part III. Income – In 2011, did you (or your spouse) receive:

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Gambling</u>
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2011 Did you (or your spouse) pay:

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care? |

Part V. Life Events – In 2011 Did you (or your spouse):

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Form 5498-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D? |

Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2

Exercise 9 – Baylor Intake and Interview Sheet, page 3 of 4

Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? None

Are you or a member of your household considered disabled? ☐ Yes ☒ No

If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? ☐ Yes ☒ No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? ☐ Yes ☒ No

If you are due a refund, would you like information on how to split your refund between accounts? ☐ Yes ☒ No

If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No

Additional comments:

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

3

Exercise 9 – Baylor Intake and Interview Sheet, page 4 of 4

Section B. For Certified Volunteer Preparer Completion

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

Must be completed by Certified Volunteer only if persons are listed in Part II Question 2

Check if persons are listed in Part II Question 2 ☐

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- ☐ N/A
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- _____
- _____

Reminders

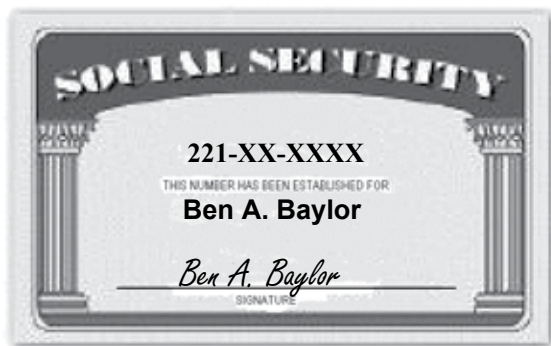
Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

Section C. For Certified Quality Reviewer Completion

Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.

1. **Sections A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone numbers** were verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- ☐ **All tax law issues above have been addressed and necessary changes have been made.**
- ☐ **If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- ☐ **Correct SIDN and EFIN are shown on the return.**

Additional Tax Preparer Notes:



Interview Notes – Baylor

- Ben is retired and Pat was a housewife prior to her death.
- Ben does not wish to contribute to the Presidential Election Campaign Fund. He states that he does not wish to indicate a contribution for his spouse either.
- Ben's granddaughter, Madison Chambers, moved in with them in April of 2011. He provides all her support. She was born in France where her parents were stationed.
- Ben had high unreimbursed medical expenses, which may allow him to itemize. He brought a list of his Schedule A expenditures. Ben and Pat did not have enough expenses to itemize previously. There is no local sales tax where they live.
- Pat had gambling losses of \$2,550.
- Ben Baylor wants a check for any refund and will pay by check if they owe.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

Ben's list of Schedule A expenses:

Doctor bills	\$4,723
Hospital bills	\$5,168
Medical mileage	93 miles per month (1,116 total miles)
Prescription drugs	\$1,756
Prescription eyeglasses	\$210
Church donations (statement from church)	\$850
Church raffle ticket (didn't win)	\$25
Public Broadcasting System (receipt from PBS)	\$201
Salvation Army (Receipt for FMV for used clothes in good condition)	\$350
Funeral expenses	\$6,875
Home mortgage interest (from Form 1098)	\$2,164
County real estate tax (from tax statement)	\$378
City real estate tax (from tax statement)	\$120
Personal property tax (based on vehicle value)	\$623
Gambling losses	\$2,550

Use Indiana for state sales tax computation, with no local taxes added.

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. The Lone Star Fund 10005 Gesner, Suite 587 Houston, TX 77079		1a Total ordinary dividends \$ 1,565.00	2011 Form 1099-DIV	Dividends and Distributions	
		1b Qualified dividends \$ 875.00			
		2a Total capital gain distr. \$ 737.00	2b Unrecap. Sec. 1250 gain \$		Copy B For Recipient
		2c Section 1202 gain \$	2d Collectibles (28%) gain \$		
PAYER'S federal identification number 21-5XXXXXX	RECIPIENT'S identification number 221-XX-XXXX				
RECIPIENT'S name Ben A. Baylor Street address (including apt. no.) 30911 Lost Meadow City, state, and ZIP code Your City, State and ZIP Code Account number (see instructions)		3 Nondividend distributions \$	4 Federal income tax withheld \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		6 Foreign tax paid \$	7 Foreign country or U.S. possession		
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$		
Form 1099-DIV (keep for your records) Department of the Treasury - Internal Revenue Service					

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, and ZIP code Defense Finance & Accounting SVC US Military Retirement Pay P.O.Box 7139 Indianapolis, IN 46249		1 Gross distribution \$ 23,919.00	2011 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount \$ 23,919.00			
		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>			Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,580.00		
PAYER'S federal identification number 11-2XXXXXX	RECIPIENT'S identification number 221-XX-XXXX				
RECIPIENT'S name Ben A. Baylor Street address (including apt. no.) 30911 Lost Meadow City, state, and ZIP code Your City, State and ZIP Code Account number (see instructions)		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	This information is being furnished to the Internal Revenue Service.	
		7 Distribution code(s) 7	8 Other \$ %		
		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib. \$	12 State tax withheld \$	13 State/Payer's state no. YS 11-2XXXXXX	14 State distribution \$ 23,919.00	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality \$	17 Local distribution \$	
Form 1099-R Department of the Treasury - Internal Revenue Service					

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.
PAYER'S name, street address, city, state, and ZIP code Harris Trust P.O. Box 1389 Indianapolis, IN 46204		1 Gross distribution \$ 13,223.00 2a Taxable amount \$ 13,223.00 2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	
PAYER'S federal identification number 21-7XXXXXX	RECIPIENT'S identification number 221-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	
RECIPIENT'S name Ben A. Baylor Street address (including apt. no.) 30911 Lost Meadow City, state, and ZIP code Your City, State and ZIP Code		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	7 Distribution code(s) 7	8 Other \$ %
12 State tax withheld \$		13 State/Payer's state no. YS 22-2XXXXXX	9a Your percentage of total distribution %	9b Total employee contributions \$
14 State distribution \$ 13,223.00		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$
18 Account number (see instructions)		19 State distribution \$		

Form **1099-R** Department of the Treasury - Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT			
<div style="font-size: 2em; font-weight: bold; float: left; margin-right: 10px;">2011</div> <div> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION. </div>			
Box 1. Name BEN A. BAYLOR		Box 2. Beneficiary's Social Security Number 221-XX-XXXX	
Box 3. Benefits Paid in 2011 \$12,108.00	Box 4. Benefits Repaid to SSA in 2011 \$0.00	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) \$12,108.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$10,047.20 Medicare Part B premiums deducted from your benefits: \$1,334.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$426.00 Total Additions: \$12,108.00 Benefits for 2011: \$12,108.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding \$300.00 Box 7. Address BEN A. BAYLOR 30911 LOST MEADOW YOUR CITY, STATE AND ZIP CODE Box 8. Claim Number (Use this number if you need to contact SSA.)	

Draft as of May 15, 2011 - Subject to Change

Form SSA-1099-SM (1-2011) DO NOT RETURN THIS FORM TO SSA OR IRS

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2011

• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name PAT N. HARPER		Box 2. Beneficiary's Social Security Number 222-XX-XXXX	
Box 3. Benefits Paid in 2011 \$7,920.00	Box 4. Benefits Repaid to SSA in 2011 \$0.00	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) \$7,920.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$6,350.60 Medicare Part B premiums deducted from your benefits: \$1,269.40 Medicare Prescription Drug premiums (Part D) deducted from your benefits: Total Additions: \$7,920.00 Benefits for 2011: \$7,920.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding \$300.00 Box 7. Address PAT N. HARPER 30911 LOST MEADOW YOUR CITY, STATE AND ZIP CODE Box 8. Claim Number (Use this number if you need to contact SSA.)	

Draft as of May 15, 2011 - Subject to Change

Form SSA-1099-SM (1-2011)

DO NOT RETURN THIS FORM TO SSA OR IRS

☐ CORRECTED (if checked)

PAYER'S name, address, ZIP code, federal identification number, and telephone number CASINO REALE 14011 Gamblers Way Road Charlestown, IN 47111 21-8xxxxxx (866) 555-xxx	1 Gross winnings \$ 1,200.00	2 Federal income tax withheld \$ 200.00
	3 Type of wager Slots	4 Date won 01/15/2011
	5 Transaction	6 Race
	7 Winnings from identical wagers	8 Cashier 2718
WINNER'S name, address (including apt. no.), and ZIP code Pat N. Harper 30911 Lost Meadow Your City, State and ZIP Code	9 Winner's taxpayer identification no. 222-XX-XXXX	10 Window
	11 First I.D.	12 Second I.D.
	13 State/Payer's state identification no. YS 22-3xxxxxx	14 State income tax withheld \$ 120.00
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
Signature ► <i>Pat N. Harper</i>		Date ► 01/15/2011

OMB No. 1545-0238

2011

Form W-2G

**Certain
Gambling
Winnings**

This information is being furnished to the Internal Revenue Service.

Copy B

Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.

Form **W-2G**

Department of the Treasury - Internal Revenue Service

Exercise 10 – Austin Intake and Interview Sheet, page 1 of 4

Form 13614-C (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Information

1. Your First Name Paul	M. I. D.	Last Name Austin	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 128 Lone Oak Road	Apt#	City Your City	State YS Zip Code Your Zip Code
4. Contact Information Phone: 602-555-XXXX Cell Phone: E-mail:			
5. Your Date of Birth 02/14/1939	6. Your Job Title Machinist	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Job Title	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2011? ☐ Yes ☒ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here ☐ and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205.

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

Exercise 10 – Austin Intake and Interview Sheet, page 2 of 4

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.

Part III. Income – In 2011, did you (or your spouse) receive:

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____ (Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2011 Did you (or your spouse) pay:

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care? |

Part V. Life Events – In 2011 Did you (or your spouse):

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Form 5498-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D? |

Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

Exercise 10 – Austin Intake and Interview Sheet, page 3 of 4

Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? None

Are you or a member of your household considered disabled? ☐ Yes ☒ No

If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? ☒ Yes ☐ No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? ☒ Yes ☐ No

If you are due a refund, would you like information on how to split your refund between accounts? ☒ Yes ☐ No

If you have a balance due, would you like to make a payment directly from your bank account? ☒ Yes ☐ No

Additional comments:

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Exercise 10 – Austin Intake and Interview Sheet, page 4 of 4

Section B. For Certified Volunteer Preparer Completion

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

Must be completed by Certified Volunteer only if persons are listed in Part II Question 2

Check if persons are listed in Part II Question 2 ☐

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- ☐ N/A
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- _____
- _____

Reminders

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

Additional Tax Preparer Notes:

Section C. For Certified Quality Reviewer Completion

Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.

1. **Sections A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone numbers** were verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- ☐ **All tax law issues above have been addressed and necessary changes have been made.**
- ☐ **If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- ☐ **Correct SIDN and EFIN are shown on the return.**



Paul D. Austin		1234
128 Lone Oak Rd.		15-000000000
Your City, State, and ZIP Code		
PAY TO THE ORDER OF		\$
		DOLLARS
Yellow Rose Credit Union		
Austin, TX 73301		
For		
: 062005690 : 00578965542 1234		

Interview Notes – Austin

- Paul and Lindsey Austin have been separated since 2005. They have not lived together since the separation, but their divorce is not finalized.
- They have three adult children.
- Lindsey has already filed her tax return, and she itemized her deductions. Her SSN is 232-XX-XXXX.
- Paul itemized deductions last year and received a refund from the state department of revenue for \$171. His itemized deductions totaled \$13,750, and his taxable income was \$8,549. The amount from last year's Schedule A, line 5a (income taxes) was \$336 and line 5b (general sales taxes) was \$350. The general sales tax provision was used.
- Paul retired from the railroad on June 1, 2004, and now works part-time as a machinist. His annuity does not make provisions for a joint and survivor annuity.
- His church contributions were \$1,700 (per statement from church).
- Paul purchased a new home on April 18, 2008 for \$134,000. He received \$7,500 for his First Time Home Buyer's Credit. IRS sent him a CP03A reminding him about the repayment of the annual \$500 that needs to be included on his tax return.
- He paid \$125 in personal property taxes (value based).
- If Paul gets a refund of at least \$500 he would like to buy \$200 of savings bonds and split the remainder equally between his checking account and next year's tax payment. If Paul owes he wants the payment electronically debited from his checking account.
- Paul does not elect to contribute to the Presidential Election Campaign Fund.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

a Employee's social security number <div style="border: 1px solid black; padding: 2px;">231-XX-XXXX</div>		Safe, accurate, FAST! Use OMB No. 1545-0008		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <div style="border: 1px solid black; padding: 2px;">22-5XXXXXX</div>		1 Wages, tips, other compensation <div style="border: 1px solid black; padding: 2px;">\$22,876.39</div>		2 Federal income tax withheld <div style="border: 1px solid black; padding: 2px;">\$2,617.10</div>	
c Employer's name, address, and ZIP code Johnson Precision Tool and Die 612 Capitol Road Austin, TX 73301		3 Social security wages <div style="border: 1px solid black; padding: 2px;">\$22,876.39</div>		4 Social security tax withheld <div style="border: 1px solid black; padding: 2px;">\$960.81</div>	
		5 Medicare wages and tips <div style="border: 1px solid black; padding: 2px;">\$22,876.39</div>		6 Medicare tax withheld <div style="border: 1px solid black; padding: 2px;">\$331.71</div>	
		7 Social security tips		8 Allocated tips	
		9		10 Dependent care benefits	
d Control number		11 Nonqualified plans		12a See instructions for box 12	
e Employee's first name and initial Last name Suff. Paul Austin 128 Lone Oak Rd. Your City, State, and ZIP Code		13 Statutory employee Retirement plan Third-party sick pay <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> </div>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code		15 State Employer's state ID number YS 2-15XXXXXX		16 State wages, tips, etc. <div style="border: 1px solid black; padding: 2px;">\$22,876.39</div>	
		17 State income tax <div style="border: 1px solid black; padding: 2px;">\$1,520.69</div>		18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

Form W-2 Wage and Tax Statement
Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

2011

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, and telephone number Yellow Rose Credit Union 1209 Lamar Avenue Austin, TX 73301		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.		OMB No. 1545-0901 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 1098		Mortgage Interest Statement	
RECIPIENT'S federal identification no. <div style="border: 1px solid black; padding: 2px;">22-6XXXXXX</div>	PAYER'S social security number <div style="border: 1px solid black; padding: 2px;">231-XX-XXXX</div>	1 Mortgage interest received from payer(s)/borrower(s)* <div style="border: 1px solid black; padding: 2px;">\$ 4,677.34</div>		Copy B For Payer/Borrower The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.			
PAYER'S/BORROWER'S name Paul Austin		2 Points paid on purchase of principal residence <div style="border: 1px solid black; padding: 2px;">\$</div>					
Street address (including apt. no.) 128 Lone Oak Street.		3 Refund of overpaid interest <div style="border: 1px solid black; padding: 2px;">\$</div>					
City, state, and ZIP code Your City, State and ZIP Code		4 Mortgage insurance premiums <div style="border: 1px solid black; padding: 2px;">\$ 818.56</div>					
Account number (see instructions)		5 real estate taxes -- \$2,012.30					

Form 1098

(keep for your records)

Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. Bail Brokerage Services 1300 Texas Avenue Austin, TX 73301		1a Total ordinary dividends \$ 123.75	OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold;">2011</div>	Dividends and Distributions
		1b Qualified dividends \$ 123.75		
		PAYER'S federal identification number 22-7XXXXXX		
RECIPIENT'S identification number 231-XX-XXXX	2c Section 1202 gain \$	2d Collectibles (28%) gain \$		
RECIPIENT'S name Paul Austin Street address (including apt. no.) 128 Lone Oak Rd. City, state, and ZIP code Your City, State, and ZIP Code Account number (see instructions)		3 Nondividend distributions \$	4 Federal income tax withheld \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
			5 Investment expenses \$	
		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$	
Form 1099-DIV (keep for your records) Department of the Treasury - Internal Revenue Service				

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-2092		<div style="font-size: 2em; font-weight: bold;">2011</div>		PAYMENTS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX		3. Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2011	\$ 7,368.00	COPY C - FOR RECIPIENT'S RECORDS THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.	
1. Claim Number and Payee Code	4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2011				
2. Recipient's Identification Number 231-XX-XXXX	5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2011	\$ 7,368.00			
Recipient's Name, Street Address, City, State, and Zip Code PAUL AUSTIN 128 LONE OAK ROAD YOUR CITY, STATE AND ZIP CODE		6. Workers' Compensation Offset in 2011			
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2010			
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2009			
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2009			
		10. Federal Income Tax Withheld \$ 750.00	11. Medicare Premium Total \$ 1,156.80		
FORM RRB-1099		DO NOT ATTACH TO YOUR INCOME TAX RETURN			

Draft as of June13, 2011 - Subject to Change

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-2092		<div style="font-size: 2em; font-weight: bold;">2011</div>		ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD		
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX		3. Employee Contributions \$15,397.25	COPY B - REPORT THIS INCOME ON YOUR FEDERAL TAX RETURN. IF THIS FORM SHOWS FEDERAL INCOME TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO YOUR RETURN. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.			
1. Claim Number and Payee Code	4. Contributory Amount Paid \$9,397.25					
2. Recipient's Identification Number 231-XX-XXXX	5. Vested Dual Benefit					
Recipient's Name, Street Address, City, State, and ZIP Code PAUL AUSTIN 128 LONE OAK ROAD YOUR CITY, STATE AND ZIP CODE		6. Supplemental Annuity				
		7. Total Gross Paid \$9,397.25				
		8. Repayments				
		9. Federal Income Tax Withheld \$1,561.00				
		10. Rate of Tax				
		11. Country				12. Medicare Premium Total
FORM RRB-1099-R		Draft as of June13, 2011 - Subject to Change				

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, and ZIP code Davidson Bank & Trust Co. P.O. Box 848 Raleigh, NC 27611		1 Gross distribution \$ 838.00 2a Taxable amount \$ 838.00	OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S federal identification number 22-8XXXXXX		RECIPIENT'S identification number 231-XX-XXXX		2b Taxable amount not determined <input type="checkbox"/>
RECIPIENT'S name Paul Austin Street address (including apt. no.) 128 Lone Oak Rd. City, state, and ZIP code Your City, State and Zip Code		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 83.00	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.
5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
7 Distribution code(s) 7		<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">IRA/SEP/SIMPLE</div> <input checked="" type="checkbox"/> </div>		
9a Your percentage of total distribution %		8 Other \$ % 9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$	13 State/Payer's state no.	14 State distribution \$
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

Exercise 11 – Fleming Intake and Interview Sheet, page 1 of 4

Form 13614-C (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Information

1. Your First Name Anna	M. I. E.	Last Name Fleming	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 365 Wilkes Drive	Apt#	City Your City	State YS Zip Code Your Zip Code
4. Contact Information Phone: 313-555-XXXX Cell Phone: E-mail:			
5. Your Date of Birth 09/16/1965	6. Your Job Title Editor	Are you: 7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Job Title	Is Spouse: 11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?

☐ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2011? ☐ Yes ☐ No

☒ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: 02/18/2008

☐ Widowed: Year of spouse's death: _____

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here ☐ and list on page 3.

Name (first, last) <small>Do not enter your name or spouse's name below.</small>	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
James Fleming	12/25/05	Son	12	Yes	S	Yes	Yes
Grete Fleming	10/16/04	Daughter	12	Yes	S	Yes	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205.

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

1

Exercise 11 – Fleming Intake and Interview Sheet, page 2 of 4

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.

Part III. Income – In 2011, did you (or your spouse) receive:

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes? (Form 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2011 Did you (or your spouse) pay:

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care? |

Part V. Life Events – In 2011 Did you (or your spouse):

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Form 5498-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D? |

Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☒ You ☐ Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2

Exercise 11 – Fleming Intake and Interview Sheet, page 3 of 4

Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? None

Are you or a member of your household considered disabled? ☒ Yes ☐ No

If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? ☐ Yes ☒ No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? ☐ Yes ☒ No

If you are due a refund, would you like information on how to split your refund between accounts? ☐ Yes ☒ No

If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No

Additional comments:

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (Rev. XX-XXXX)

3

Exercise 11 – Fleming Intake and Interview Sheet, page 4 of 4

Section B. For Certified Volunteer Preparer Completion

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

Must be completed by Certified Volunteer only if persons are listed in Part II Question 2

Check if persons are listed in Part II Question 2 ☐

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- ☐ N/A
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- _____
- _____

Reminders

Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

Additional Tax Preparer Notes:

Section C. For Certified Quality Reviewer Completion

Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.

1. **Sections A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone numbers** were verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- ☐ **All tax law issues above have been addressed and necessary changes have been made.**
- ☐ **If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- ☐ **Correct SIDN and EFIN are shown on the return.**



Interview Notes – Fleming

- Anna was employed as an editor. Starting on July 1, 2008, she also did some editing work from her home, for Wright Publishing Co., who provided Form 1099-MISC. She kept a record of her expenses: \$2,025 for paper, \$1,047.50 for printer cartridges, \$1,500 for postage, \$350 for a business phone line and long distance calls, and 234 miles in January and February for making deliveries. She had 10,000 other miles on her car. Anna has one car which she bought in 2007 and began using for her work when she started working at home. She has a written record of her business mileage. She took a word processing course in the evening at the local college to improve her skills. The tuition was \$575. The Business Code for Schedule C-EZ or C is 541990.
- Anna is divorced. The divorce decree states that her ex-husband is to claim their son, James, as a dependent on his return even though Anna provides all the support for their children, Grete and James. It also states that he is to pay her \$300 per month alimony. Due to the loss of his job during the year, he only paid for 8 months.
- Global Investment Service notified Anna that she received \$418.13 in federal- and state-exempt interest income.
- In January, 2011, Anna took an IRA distribution of \$5,000 to pay off credit card debt.
- Anna wants \$3 to go to the Presidential Election Campaign Fund. She did not itemize deductions last year. She prefers to receive a check if there is a refund and to pay by check if she owes any additional taxes.
- As you are going over Form 13614-C with Anna, she tells you she made a mistake when she wrote her address on the form. Her correct address is 356 Wilkes Drive.
- Anna paid the Salem Day Care Center (EIN 23-7XXXXXX), located at 87 North Casper Drive, Your City, State and ZIP Code, for Grete's and James's care while she was at work. She paid the day-care center \$1,793.
- Anna had a serious accident in June, 2011, and stopped working. She collected unemployment compensation but was too young to retire. Anna is now totally and permanently disabled.
- Anna's education expenditures could be a business expense, or a credit. Determine the most advantageous benefit for which she is qualified.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

a Employee's social security number 241-XX-XXXX		OMB No. 1545-0008 Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 23-XXXXXX		1 Wages, tips, other compensation \$14,598.00		2 Federal income tax withheld \$1,001.65	
c Employer's name, address, and ZIP code Oakwood World-Herald 1334 Dana Street Dayton, OH 45402		3 Social security wages \$14,598.00		4 Social security tax withheld \$613.12	
		5 Medicare wages and tips \$14,598.00		6 Medicare tax withheld \$211.67	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Anna E. Fleming 356 Wilkes Drive Your City, State, and ZIP Code		Suff. 11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number YS 24-1XXXXXX	16 State wages, tips, etc. \$14,598.00	17 State income tax \$574.50	18 Local wages, tips, etc.	19 Local income tax

Form W-2 Wage and Tax Statement
2011

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

a Employee's social security number 241-XX-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 23-6XXXXXX		1 Wages, tips, other compensation \$2,532.00		2 Federal income tax withheld \$328.00	
c Employer's name, address, and ZIP code Butler, Inc. 1908 N. Bend Dayton, OH 45404		3 Social security wages \$2,532.00		4 Social security tax withheld \$106.34	
		5 Medicare wages and tips \$2,532.00		6 Medicare tax withheld \$36.71	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Anna E. Fleming 356 Wilkes Drive Your City, State, and ZIP Code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number YS 23-6XXXXXX	16 State wages, tips, etc. \$2,532.00	17 State income tax \$201.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement
Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

2011

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Parks National Bank 102 Overbrook Road Dayton, OH 45402		Payer's RTN (optional)	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold;">2011</div>	Interest Income Form 1099-INT
		1 Interest income \$ 416.87		
		2 Early withdrawal penalty \$		
PAYER'S federal identification number 23-7XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
RECIPIENT'S name Anna E. Fleming Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State, and ZIP Code Account number (see instructions)		4 Federal income tax withheld \$ 38.56	5 Investment expenses \$	
		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
		8 Tax-exempt interest \$	9 Specified private activity bond interest \$	
		10 Tax-exempt bond CUSIP no. (see instructions)		

Form 1099-INT
 (keep for your records)

Department of the Treasury - Internal Revenue Service

**Copy B
For Recipient**
This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, and ZIP code Northern Financial Services P.O. Box 1011 Fairbanks, AK 99701		1 Gross distribution \$ 5,000.00 2a Taxable amount \$ 5,000.00	OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.	
PAYER'S federal identification number 23-8XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 750.00		
RECIPIENT'S name Anna E. Fleming Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State, ZIP Code		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">1</div> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">IRA/SEP/SIMPLE</div> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;"><input checked="" type="checkbox"/></div> </div>	8 Other \$ %		
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	12 State tax withheld \$	13 State/Payer's state no.	14 State distribution \$
Account number (see instructions) 12349876		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

Form **1099-R** Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, and ZIP code Tri-State Publishers P.O. Box 707 Cincinnati, OH 45202		1 Gross distribution \$ 5,400.00 2a Taxable amount \$ 5,400.00	OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold;">2011</div> Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.	
PAYER'S federal identification number 23-9XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		
RECIPIENT'S name Anna E. Fleming Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State, ZIP Code		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">3</div> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">IRA/SEP/SIMPLE</div> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;"><input type="checkbox"/></div> </div>	8 Other \$ %		
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	12 State tax withheld \$	13 State/Payer's state no.	14 State distribution \$
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

Form **1099-R** Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Wright Publishing P.O. Box 1765 Dayton, OH 45404		1 Rents \$ 2 Royalties \$ 3 Other income \$	OMB No. 1545-0115 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form 1099-MISC	Miscellaneous Income Copy B For Recipient	
PAYER'S federal identification number 24-0XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	4 Federal income tax withheld \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
RECIPIENT'S name Anna E. Fleming Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State and Zip Code		5 Fishing boat proceeds \$ 7 Nonemployee compensation \$ \$12,875.88 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$ 11 \$			6 Medical and health care payments \$ 8 Substitute payments in lieu of dividends or interest \$ 10 Crop insurance proceeds \$ 12 \$
Account number (see instructions)		13 Excess golden parachute payments \$ 14 Gross proceeds paid to an attorney \$			15a Section 409A deferrals \$
15b Section 409A income \$		16 State tax withheld \$		17 State/Payer's state no. \$	18 State income \$
Form 1099-MISC (keep for your records) Department of the Treasury - Internal Revenue Service					

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Ohio Unemployment Commission 747 Capitol Blvd. Columbus, OH 43270		1 Unemployment compensation \$ 1345.00 2 State or local income tax refunds, credits, or offsets \$	OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> Form 1099-G	Certain Government Payments Copy B For Recipient	
PAYER'S federal identification number 24-1XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Box 2 amount is for tax year \$	4 Federal income tax withheld \$ 135.00		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Anne E. Fleming Street address (including apt. no.) 356 Wilkes Drive City, state, and ZIP code Your City, State and Zip Code		5 ATAA/RTAA payments \$ 7 Agriculture payments \$ 9 Market gain \$	6 Taxable grants \$ 8 If checked, box 2 is trade or business income <input type="checkbox"/> \$		
Account number (see instructions)		10a State \$	10b State identification no. \$		
Form 1099-G (keep for your records) Department of the Treasury - Internal Revenue Service					

Exercise 12 – Sterling Intake and Interview Sheet, page 1 of 4

Form 13614-C (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Information

1. Your First Name Steven	M. I. A.	Last Name Sterling	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Page	M. I. S.	Last Name Sterling	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 3717 Misty Meadow	Apt#	City Your City	State YS Zip Code Your Zip Code
4. Contact Information Phone: 404-555-XXXX Cell Phone: E-mail:			
5. Your Date of Birth 09/21/1941	6. Your Job Title Retired	Are you: 8. Totally and Permanently Disabled	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 02/11/1951	10. Spouse's Job Title Housewife	Is Spouse: 12. Totally and Permanently Disabled	11. Legally Blind <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2011? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here ☐ and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Samantha Summers	1/13/1949	Sister	12	Yes	S	No	Yes

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205.

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

Exercise 12 – Sterling Intake and Interview Sheet, page 2 of 4

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.

Part III. Income – In 2011, did you (or your spouse) receive:

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2011 Did you (or your spouse) pay:

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care? |

Part V. Life Events – In 2011 Did you (or your spouse):

Yes No Unsure

- | | | | |
|--------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Form 5498-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in 2008? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D? |

Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2

Exercise 12 – Sterling Intake and Interview Sheet, page 3 of 4

Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? None

Are you or a member of your household considered disabled? ☒ Yes ☐ No

If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? ☐ Yes ☒ No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? ☐ Yes ☒ No

If you are due a refund, would you like information on how to split your refund between accounts? ☐ Yes ☒ No

If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No

Additional comments:

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters; Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

3

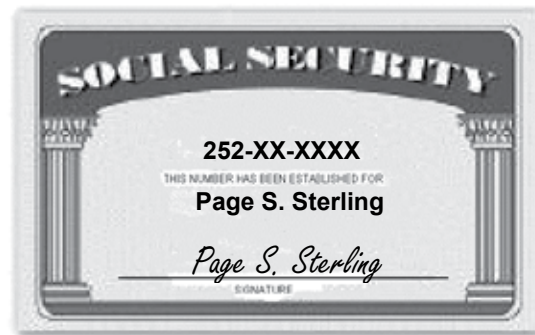
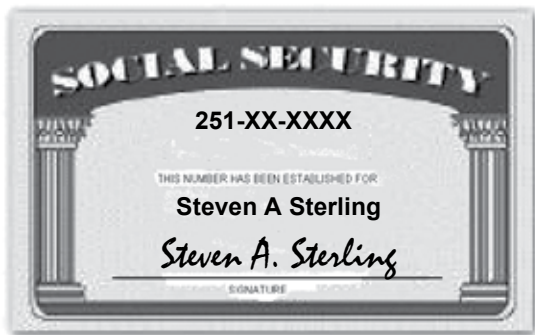
Exercise 12 – Sterling Intake and Interview Sheet, page 4 of 4

Section B. For Certified Volunteer Preparer Completion	Section C. For Certified Quality Reviewer Completion
<p>Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".</p> <p><u>Must be completed by Certified Volunteer only if persons are listed in Part II Question 2</u></p> <p><u>Check if persons are listed in Part II Question 2</u> <input type="checkbox"/></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? If yes, which ones:</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? If yes, which ones:</p> <p><input type="checkbox"/> N/A</p> <p>_____</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:</p> <p>_____</p> <p>_____</p> <p><u>Reminders</u></p> <p>Use Publication 4012, <i>Volunteer Resource Guide</i> and Publication 17, <i>Your Federal Income Tax</i> in making tax law determinations.</p>	<p>Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.</p> <p>1. Sections A & B of this form are complete.</p> <p>2. Taxpayer's identity, address and phone numbers were verified.</p> <p>3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.</p> <p>4. Filing Status is correctly determined.</p> <p>5. Personal and Dependency Exemptions are entered correctly on the return.</p> <p>6. All information shown on source documents and noted in Section A, Part III is included on the tax return.</p> <p>7. Any Adjustments to Income are correctly reported.</p> <p>8. Standard, Additional or Itemized Deductions are correct.</p> <p>9. All credits are correctly reported.</p> <p>10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</p> <p><input type="checkbox"/> All tax law issues above have been addressed and necessary changes have been made.</p> <p><input type="checkbox"/> If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.</p> <p><input type="checkbox"/> Correct SIDN and EFIN are shown on the return.</p>
<p>Additional Tax Preparer Notes:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

4



Interview Notes – Sterling

- Steven and Page have been married for over 40 years, and each year they return to your site to have their tax return completed. Steven retired from the International Brotherhood of Electrical Workers on January 1, 2008. Page, who is a housewife, is covered by the plan.
- Steven's sister, Samantha Summers, lived with them all year. She is an invalid and relies upon her brother for her support. She receives \$250 per month in social security benefits.
- Page has less than 20/200 vision in both eyes. She provided a doctor's statement.
- Steven purchased 100 shares of Chapman stock in 1983 for \$12,000. He sold the stock on March 23, 2011. He received \$23,789 net of commissions on the sale.
- Neither Steven nor Page wants \$3 to go to the Presidential Election Campaign Fund. They itemized deductions last year but did not receive any state refund. They would like to have any refund sent by check, and will pay any amount due by check.
- Page was hit by a car in February of 2008 and was severely injured. Shortly after her release from the hospital she applied for Social Security Disability. Page received a lump sum payment from the Social Security in 2011.
- The Sterlings' brought in the prior year returns to find out if they need to do amended returns due to the lump sum that Page received.
- Steven and Page have always filed joint returns and have never had any tax exempt interest. Steven's Social Security benefits have been \$15,972 for each of the prior three years. Their combined AGI for 2008 was \$36,390, for 2009 was \$36,510 and for 2010 was \$36,605.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. Chapman Federal S & L Association 1413 5th Street Cincinnati, OH 45202		Payer's RTN (optional) <div style="border: 1px solid black; padding: 2px;"> 1 Interest income \$ 124.73 </div> <div style="border: 1px solid black; padding: 2px;"> 2 Early withdrawal penalty \$ </div>	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> <div style="text-align: right; font-weight: bold;">Interest Income</div> <div style="text-align: right;">Form 1099-INT</div>
PAYER'S federal identification number 24-5XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
RECIPIENT'S name Steven A. Sterling Street address (including apt. no.) 3717 Misty Meadow City, state, and ZIP code Your City, State, and ZIP Code Account number (see instructions)		4 Federal income tax withheld \$	5 Investment expenses \$
		6 Foreign tax paid \$	7 Foreign country or U.S. possession
		8 Tax-exempt interest \$	9 Specified private activity bond interest \$
		10 Tax-exempt bond CUSIP no. (see instructions)	
Form 1099-INT		(keep for your records)	
Department of the Treasury - Internal Revenue Service			

Copy B
For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. New City Bank 1 Riverview Ft. Thomas, KY 41075		Payer's RTN (optional) <div style="border: 1px solid black; padding: 2px;"> 1 Interest income \$ 1,864.78 </div> <div style="border: 1px solid black; padding: 2px;"> 2 Early withdrawal penalty \$ </div>	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">2011</div> <div style="text-align: right; font-weight: bold;">Interest Income</div> <div style="text-align: right;">Form 1099-INT</div>
PAYER'S federal identification number 24-6XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
RECIPIENT'S name Steven A. Sterling Street address (including apt. no.) 3717 Misty Meadow City, state, and ZIP code Your City, State, and ZIP Code Account number (see instructions)		4 Federal income tax withheld \$	5 Investment expenses \$
		6 Foreign tax paid \$	7 Foreign country or U.S. possession
		8 Tax-exempt interest \$	9 Specified private activity bond interest \$
		10 Tax-exempt bond CUSIP no. (see instructions)	
Form 1099-INT		(keep for your records)	
Department of the Treasury - Internal Revenue Service			

Copy B
For Recipient

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Bridgeport Fund P.O. Box 5250 Hebron, KY 41048		1a Total ordinary dividends		OMB No. 1545-0110 2011 Form 1099-DIV	Dividends and Distributions
		\$ 162.99			
		1b Qualified dividends		Form 1099-DIV	
		\$ 106.00			
PAYER'S federal identification number 24-7XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	Copy B For Recipient
		\$ 68.75		\$	
RECIPIENT'S name Steven A. Sterling Street address (including apt. no.) 3717 Misty Meadow City, state, and ZIP code Your City, State, and ZIP Code Account number (see instructions)		2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
		6 Foreign tax paid		7 Foreign country or U.S. possession	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		\$ 13.15			
		8 Cash liquidation distributions		9 Noncash liquidation distributions	
		\$		\$	

Form **1099-DIV**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Averell Pension Fund 36964 Doane Road Louisville, KY 40202		1 Gross distribution		OMB No. 1545-0119 2011 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		\$ 18,625.00			
		2a Taxable amount		Form 1099-R	
		\$			
PAYER'S federal identification number 24-8XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name Steven A Sterling Street address (including apt. no.) 3717 Misty Meadow City, state, and ZIP code Your City, State, and ZIP Code		3 Capital gain (included in box 2a)		4 Federal income tax withheld	
		\$		\$ 1,715.00	
		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities	
		\$		\$	
		7 Distribution code(s)		8 Other	This information is being furnished to the Internal Revenue Service.
		7		\$ %	
		9a Your percentage of total distribution %		9b Total employee contributions	
		\$		\$ 5,864.00	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 State tax withheld		13 State/Payer's state no.	14 State distribution
\$		\$			\$
Account number (see instructions)		15 Local tax withheld		16 Name of locality	17 Local distribution
		\$			\$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold;">2011</div>		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.					
PAYER'S name, street address, city, state, and ZIP code Scripps Investment Partners 101 Main Street Cincinnati, OH 45202		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"> 1 Gross distribution \$ 11,793.00 </td> <td style="width: 50%;"> Form 1099-R </td> </tr> <tr> <td colspan="2"> 2a Taxable amount \$ 11,793.00 </td> </tr> <tr> <td colspan="2"> 2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/> </td> </tr> </table>			1 Gross distribution \$ 11,793.00	Form 1099-R	2a Taxable amount \$ 11,793.00		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>
1 Gross distribution \$ 11,793.00	Form 1099-R								
2a Taxable amount \$ 11,793.00									
2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>									
PAYER'S federal identification number 24-9XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,179.00	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.					
RECIPIENT'S name Steven A Sterling Street address (including apt. no.) 3717 Misty Meadow City, state, and ZIP code Your City, State, and ZIP Code		5 Employee contributions / Designated Roth contributions or insurance premiums \$							
		6 Net unrealized appreciation in employer's securities \$							
		7 Distribution code(s) 7	8 Other \$ %						
		9a Your percentage of total distribution %	9b Total employee contributions \$						
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$	13 State/Payer's state no. YS/24-9XXXXXX	14 State distribution \$					
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$					

Form **1099-R** Department of the Treasury - Internal Revenue Service

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT		
<div style="font-size: 2em; font-weight: bold; float: left; margin-right: 10px;">2011</div> <div> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION. </div>		
Box 1. Name PAGE S. STERLING		Box 2. Beneficiary's Social Security Number 252-XX-XXXX
Box 3. Benefits Paid in 2011 \$34,545.00	Box 4. Benefits Repaid to SSA in 2011 \$0.00	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) \$34,545.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$32,350.20 Medicare Part B premiums deducted from your benefits: \$1,384.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$810.00 Total Additions: \$34,545.00 Benefits for 2011: \$8,820.00 Benefits for 2010: \$8,820.00 Benefits for 2009: \$8,820.00 Benefits for 2008: \$8,085.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding Box 7. Address PAGE S. STERLING 3717 MISTY MEADOW YOUR CITY, STATE AND ZIP CODE Box 8. Claim Number (Use this number if you need to contact SSA.)
Draft as of May 15, 2011 - Subject to Change		

Form SSA-1099-SM (1-2011) DO NOT RETURN THIS FORM TO SSA OR IRS

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT**2011**

• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name

STEVEN A. STERLING

Box 2. Beneficiary's Social Security Number

251-XX-XXXX

Box 3. Benefits Paid in 2011

\$15,972.00

Box 4. Benefits Repaid to SSA in 2011

\$0.00

Box 5. Net Benefits for 2011 (Box 3 minus Box 4)

\$15,972.00**DESCRIPTION OF AMOUNT IN BOX 3****Paid by check or direct deposit:****\$13,227.20****Medicare Part B premiums deducted
from your benefits: \$1,384.80****Medicare Prescription Drug
premiums (Part D) deducted from
your benefits: \$810.00****Total Additions: \$15,972.00****Benefits for 2011: \$15,972.00****DESCRIPTION OF AMOUNT IN BOX 4**

Box 6. Voluntary Federal Income Tax Withholding

\$550.00

Box 7. Address

STEVEN A STERLING**3717 MISTY MEADOW****YOUR CITY, STATE AND ZIP CODE**

Box 8. Claim Number (Use this number if you need to contact SSA.)

Draft as of May 15, 2011 - Subject to Change

Form SSA-1099-SM (1-2011)

DO NOT RETURN THIS FORM TO SSA OR IRS

Advanced Comprehensive Problem

Problem C – Kent Intake and Interview Sheet, page 1 of 4

Form 13614-C (Rev. XX-XXXX)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
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Section A. You should complete Pages 1-3

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

Part I. Your Personal Information

1. Your First Name Karl	M. I. R.	Last Name Kent	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Kara	M. I. B.	Last Name Bryant	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 1068 Rivermeade Dr	Apt#	City Your City	State YS Zip Code Your Zip Code
4. Contact Information Phone: 259-555-XXXX Cell Phone: E-mail:			
5. Your Date of Birth 07/28/1940	6. Your Job Title Clerk	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		8. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 01/15/1950	10. Spouse's Job Title School Teacher	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		12. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Marital Status and Household Information

1. As of December 31, 2011, were you?

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2011? ☒ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Year of spouse's death: _____

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here ☐ and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Tamara Thomas	5/8/2006	Grandchild	12	Yes	S	Yes	Yes
Kendra Kent	3/13/1988	Daughter	12	Yes	S	Yes	Yes
Kerri Bryant	3/17/1948	Sister	12	Yes	S	No	Yes

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- To report unethical behavior to IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205.

To check the status of your REFUND visit "Where's My Refund?" on www.irs.gov or call 1-800-829-1954 for assistance.

Problem C – Kent Intake and Interview Sheet, page 2 of 4

Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.

Part III. Income – In 2011, did you (or your spouse) receive:

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Refund of state/local income taxes? (Form 1099-G) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Form SSA-1099) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____
(Forms W-2 G, 1099-MISC) |

Part IV. Expenses – In 2011 Did you (or your spouse) pay:

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: If yes, do you have the recipient's SSN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care? |

Part V. Life Events – In 2011 Did you (or your spouse):

Yes No Unsure

- | | | | |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Form 5498-SA) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____ |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____ |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in 2008? |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \$400 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D? |

Presidential Election Campaign Fund: (If you check a box, your tax or refund will not change.)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☒ You ☐ Spouse

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2

Additional Information and Questions related to the preparation of your return

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

Other than English what language is spoken in the home? None

Are you or a member of your household considered disabled? ☒ Yes ☐ No

If you are due a refund or have a balance due:

- Ask your preparer about Direct Deposit. It is the fastest, easiest way to receive your tax refund. An e-filed return means a fast refund. Taxpayers who combine e-file and Direct Deposit can get their refunds in as few as 10 days.
- Ask your preparer about purchasing Series I U.S. Savings Bonds with part or all of your tax refund. Savings bonds are a safe and secure way to invest in the future. Purchase I Bonds for yourself or others in multiples of \$50 and earn interest for up to 30 years.

If you are due a refund, would you like a direct deposit? ☒ Yes ☐ No

If you are due a refund, would you like information on how to purchase U.S. Savings Bonds? ☐ Yes ☒ No

If you are due a refund, would you like information on how to split your refund between accounts? ☐ Yes ☒ No

If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No

Additional comments:

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Your Civil Rights are Protected: It is the Internal Revenue Service's mission to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors, and/or subcontractors. NO ONE shall be excluded from participating in, be denied the benefits of, or be subject to discrimination because of race, color, sex, national origin, disability, reprisal, or age in programs or activities funded by the Department of Treasury – Internal Revenue Service. Any person who believes that he/she has been discriminated against on the basis of race, color, sex, national origin, disability, reprisal or age in programs or activities receiving financial assistance (e.g. Low-Income Tax Clinics, Tax Counseling for the Elderly) from the Department of Treasury IRS, may submit a written complaint to: National Headquarters/Office of Equity, Diversity & Inclusion; Internal Revenue Service; Attn: Director, Civil Rights Division (External Civil Rights Team); 1111 Constitution Ave., NW Room 2422; Washington, DC 20224.

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

3

Section B. For Certified Volunteer Preparer Completion

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1, 2 & 3 is complete. All questions must be discussed with the taxpayer and all "Unsure" responses should be changed to "Yes" or "No".

Must be completed by Certified Volunteer only if persons are listed in Part II Question 2

Check if persons are listed in Part II Question 2 ☐

- ☐ Yes ☐ No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☐ No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☐ No 3. Did any of the persons listed in Part II, Question 2 provide more than 50% of their own support? **If yes, which ones:**
- _____
- _____
- ☐ Yes ☐ No 4. Did the taxpayer? provide more than half the support for each of the persons in Part II, Question 2? **If yes, which ones:**
- ☐ N/A
- _____
- _____
- ☐ Yes ☐ No 5. Did the taxpayer? pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? **If yes, which ones:**
- _____
- _____

Reminders

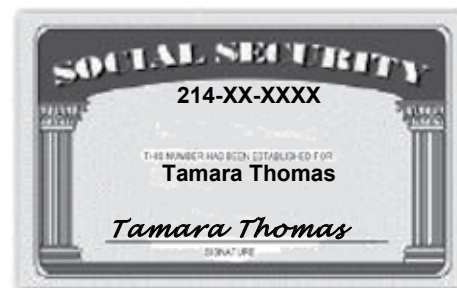
Use Publication 4012, *Volunteer Resource Guide* and Publication 17, *Your Federal Income Tax* in making tax law determinations.

Section C. For Certified Quality Reviewer Completion

Confirm each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.

1. **Sections A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone numbers** were verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **information** shown on source documents and noted in Section A, Part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on Forms W-2, 1099 and **Estimated Tax Payments** are correctly reported.
- ☐ **All tax law issues above have been addressed and necessary changes have been made.**
- ☐ **If direct deposit or debit was elected, checking/saving account and routing information match the supporting documents.**
- ☐ **Correct SIDN and EFIN are shown on the return.**

Additional Tax Preparer Notes:



Interview Notes – Kent

- Karl and Kara are full-time residents of your state and they want to file a state return.
- Karl indicates he would like \$3 to go to the Presidential Election Campaign Fund, while Kara does not wish to contribute.
- Their daughter, Kendra, is a full-time student classified as a junior at a local community college.
- Karl and Kara paid for day care for Karl's granddaughter Tamara (who lived with them full-time) while they both worked. Karl is a clerk and Kara is a schoolteacher.
- Kerri Bryant is Kara's older sister who is totally and permanently disabled. Kerri lived with the Kents all year and was fully supported by them.
- If they have a refund, they want half of the refund applied to next year's taxes and the other half deposited directly into their checking account. They show you a personal check with routing number 065502789 and account number 12345678.
- Karl and Kara provided 100% of the support for both Kendra and Tamara.
- Kara received \$5,000 cash from the estate of her great-aunt.

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C prior to obtaining the taxpayer's signature.

Line 7—Wages

a Employee's social security number 212-XX-XXXX		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
OMB No. 1545-0008							
b Employer identification number (EIN) 25-XXXXXX		1 Wages, tips, other compensation \$13,817.00		2 Federal income tax withheld \$987.00			
c Employer's name, address, and ZIP code Jefferson Independent School District 12210 Lee Road Indianapolis, IN 46204		3 Social security wages \$13,817.00		4 Social security tax withheld \$580.31			
		5 Medicare wages and tips \$13,817.00		6 Medicare tax withheld \$200.45			
		7 Social security tips		8 Allocated tips			
d Control number		9		10 Dependent care benefits			
e Employee's first name and initial Last name Kara B. Bryant 1068 Rivermeade Dr. Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State Employer's state ID number YS 21-XXXXXX	16 State wages, tips, etc. \$13,817.00	17 State income tax \$693.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

Form W-2 Wage and Tax Statement

Copy B—To Be Filed With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

2011

Department of the Treasury—Internal Revenue Service

a Employee's social security number 212-XX-XXXX		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
OMB No. 1545-0008							
b Employer identification number (EIN) 25-6XXXXXX		1 Wages, tips, other compensation \$28,134.00		2 Federal income tax withheld \$2,176.00			
c Employer's name, address, and ZIP code Americus Petroleum 260 Rice Street Indianapolis, IN 46204		3 Social security wages \$31,087.63		4 Social security tax withheld \$1,305.68			
		5 Medicare wages and tips \$31,087.63		6 Medicare tax withheld \$450.77			
		7 Social security tips		8 Allocated tips			
d Control number		9		10 Dependent care benefits			
e Employee's first name and initial Last name Karl R. Kent 1068 Rivermeade Dr. Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State Employer's state ID number YS 21-XXXXXX	16 State wages, tips, etc. \$28,134.00	17 State income tax \$1,674.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

Form W-2 Wage and Tax Statement

Copy B—To Be Filed With Employee's FEDERAL Tax Return.

This information is being furnished to the Internal Revenue Service.

2011

Department of the Treasury—Internal Revenue Service

Note: Form 8880 will appear in the TaxWise® Forms Tree—do not complete.

Refund Monitor – Refund (Balance Due): \$ _____

Line 8—Interest

Karl is collecting payments on a seller-financed mortgage. The purchaser is Charles Campbell (SSN 219-XX-XXXX), 1523 North Curry Rd, Your City, State, ZIP Code. Last year Karl received \$2,782.15 interest on that loan.

<input type="checkbox"/> CORRECTED (if checked)		
PAYER'S name, street address, city, state, ZIP code, and telephone no. Kendall Federal Credit Union 2602 Parks Road Indianapolis, IN 46204		Payer's RTN (optional) <div style="border: 1px solid black; padding: 2px;">1 Interest income</div> <div style="border: 1px solid black; padding: 2px;">\$ 456.00</div> <div style="border: 1px solid black; padding: 2px;">2 Early withdrawal penalty</div> <div style="border: 1px solid black; padding: 2px;">\$ 46.00</div>
PAYER'S federal identification number 25-7XXXXXX		RECIPIENT'S identification number 211-XX-XXXX
RECIPIENT'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Your City, State, and ZIP Code Account number (see instructions)		<div style="text-align: center;"> <div style="font-size: 2em; font-weight: bold;">2011</div> <div style="font-weight: bold;">Interest Income</div> </div> <div style="text-align: center; margin-top: 10px;"> Form 1099-INT </div>
<div style="border: 1px solid black; padding: 2px;">3 Interest on U.S. Savings Bonds and Treas. obligations</div> <div style="border: 1px solid black; padding: 2px;">\$</div>		<div style="border: 1px solid black; padding: 2px;">4 Federal income tax withheld</div> <div style="border: 1px solid black; padding: 2px;">\$</div>
<div style="border: 1px solid black; padding: 2px;">5 Investment expenses</div> <div style="border: 1px solid black; padding: 2px;">\$</div>		<div style="border: 1px solid black; padding: 2px;">6 Foreign tax paid</div> <div style="border: 1px solid black; padding: 2px;">\$</div>
<div style="border: 1px solid black; padding: 2px;">7 Foreign country or U.S. possession</div> <div style="border: 1px solid black; padding: 2px;">\$</div>		<div style="border: 1px solid black; padding: 2px;">8 Tax-exempt interest</div> <div style="border: 1px solid black; padding: 2px;">\$</div>
<div style="border: 1px solid black; padding: 2px;">9 Specified private activity bond interest</div> <div style="border: 1px solid black; padding: 2px;">\$</div>		<div style="border: 1px solid black; padding: 2px;">10 Tax-exempt bond CUSIP no. (see instructions)</div> <div style="border: 1px solid black; padding: 2px;"></div>
Form 1099-INT (keep for your records) Department of the Treasury - Internal Revenue Service		

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

<input type="checkbox"/> CORRECTED (if checked)		
PAYER'S name, street address, city, state, ZIP code, and telephone no. Gordon Investments 1239 Main Street Indianapolis, IN 46204		Payer's RTN (optional) <div style="border: 1px solid black; padding: 2px;">1 Interest income</div> <div style="border: 1px solid black; padding: 2px;">\$</div> <div style="border: 1px solid black; padding: 2px;">2 Early withdrawal penalty</div> <div style="border: 1px solid black; padding: 2px;">\$</div>
PAYER'S federal identification number 12-1XXXXXX		RECIPIENT'S identification number 211-XX-XXXX
RECIPIENT'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Your City, State, and ZIP Code Account number (see instructions)		<div style="text-align: center;"> <div style="font-size: 2em; font-weight: bold;">2011</div> <div style="font-weight: bold;">Interest Income</div> </div> <div style="text-align: center; margin-top: 10px;"> Form 1099-INT </div>
<div style="border: 1px solid black; padding: 2px;">3 Interest on U.S. Savings Bonds and Treas. obligations</div> <div style="border: 1px solid black; padding: 2px;">\$</div>		<div style="border: 1px solid black; padding: 2px;">4 Federal income tax withheld</div> <div style="border: 1px solid black; padding: 2px;">\$</div>
<div style="border: 1px solid black; padding: 2px;">5 Investment expenses</div> <div style="border: 1px solid black; padding: 2px;">\$</div>		<div style="border: 1px solid black; padding: 2px;">6 Foreign tax paid</div> <div style="border: 1px solid black; padding: 2px;">\$</div>
<div style="border: 1px solid black; padding: 2px;">7 Foreign country or U.S. possession</div> <div style="border: 1px solid black; padding: 2px;">\$</div>		<div style="border: 1px solid black; padding: 2px;">8 Tax-exempt interest</div> <div style="border: 1px solid black; padding: 2px;">\$ 148.63</div>
<div style="border: 1px solid black; padding: 2px;">9 Specified private activity bond interest</div> <div style="border: 1px solid black; padding: 2px;">\$</div>		<div style="border: 1px solid black; padding: 2px;">10 Tax-exempt bond CUSIP no. (see instructions)</div> <div style="border: 1px solid black; padding: 2px;"></div>
Form 1099-INT (keep for your records) Department of the Treasury - Internal Revenue Service		

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Karl received a broker's statement from ZYX Investments. Enter any interest income shown on the following broker's statement. Tax-exempt interest was paid on a municipal bond from another state.

Money from U.S. Savings Bonds was used by the Kents for house repairs.

Refund Monitor – Refund (Balance Due): \$ _____

Line 9—Dividends

ZYX INVESTMENTS

2011 Form 1099

456 Maple Ave
Fairbanks, AK 99701
970-555-XXXX

Date Prepared:

January 24, 2012

Recipient's Name and Address

Federal ID Number: 25-8XXXXXX

Karl R. Kent

Taxpayer ID Number: 211-XX-XXXX

1068 Rivermeade Drive
Your City, State and ZIP Code

Account Number: 1111-55555

Copy B for Recipient

Dividends and Distributions - 2011

Form 1099 - DIV

Box	Description	Amount	Total
1a	Total ordinary dividends (Includes amount shown in box 1b)	\$ 231.86	\$ 231.86
1b	Qualified dividends	231.86	231.86
2a	Total Capital Gain Distributions (Includes amount shown in boxes 2b, 2c and 2d)	68.75	68.75
2b	Unrecap Sec 1250 Gain	0.00	
2c	Section 1202 Gain	0.00	
2d	Collectibles (28%) Gain	0.00	
3	Nondividend Distributions		0.00
4	Federal Income Tax Withheld		0.00
5	Investment expenses		0.00
6	Foreign Tax Paid	3.75	3.75
8	Cash Liquidation Distributions		0.00
9	Noncash Liquidation Distributions		0.00

Interest Income - 2011

Form 1099 - INT

Box	Description	Amount	Total
1	Interest Income	\$123.00	\$ 123.00
3	Interest on U. S. Savings Bonds and Treasury Obligations	\$2,455.00	\$ 2,455.00
4	Federal Income Tax Withheld	\$245.00	\$ 245.00
5	Investment expenses		
6	Foreign Tax Paid		
8	Tax-Exempt Interest		\$ 189.22
9	Specific Private Activity Bond Interest		0.00

Proceeds from Broker and Barter Transactions - 2011

Form 1099-B

7 - Description	1b-Cusip Number	5- No of Shares	Cost / Basis	Buy date	1a- Sale Date	2- Gross Proceeds (Less Commissions)	4-Federal Income Tax Withheld
Rust Corporation	xxxxxxx	100	\$3,200.00	11/1/1998	9/23/2011	\$1,700.00	\$0.00
Rio Motors Inc	xxxxxxx	150	\$9,543.00	7/15/2008	6/1/2011	\$10,675.00	\$0.00
Rider corporation	xxxxxxx	65	*	*	12/30/2011	\$5,663.00	\$0.00

Total Gross Proceeds from Broker Transactions (less commissions)

\$18,038.00

Total Federal Income Tax Withheld

\$0.00

* = Information not available

Gross Proceeds from each of your security transactions are reported individually to the IRS

Gross Proceeds in aggregate are not reported to the IRS and should not be reported on your tax return.

2011 Form 1099

Neither Karl nor Kara have an interest in a financial account in a foreign country and have never received distributions from or transferred funds to a foreign trust.

Enter now any foreign tax paid by Karl as reported on a 1099-DIV (or broker's statement).

Refund Monitor-Refund (Balance Due): \$ _____

Line 10—Taxable Refunds

Karl and Kara itemized deductions last year and received a \$437 tax refund from the state. Their taxable income for 2010 was \$49,859. Their total itemized deductions were \$13,250. The amount of state income taxes was \$2,998 and the amount of state sales tax was \$689.00.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. IN Department of Revenue 1600 West Indy Street Indianapolis, IN 46204		1 Unemployment compensation	OMB No. 1545-0120 2011 Form 1099-G
		2 State or local income tax refunds, credits, or offsets \$ 437.00	
PAYER'S federal identification number 25-9XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld \$
RECIPIENT'S name Karl R. Kent/ Kara B. Bryant Street address (including apt. no.) 1068 Rivermeade Dr City, state, and ZIP code Your City, State and Zip Code		5 ATAA/RTAA payments \$	6 Taxable grants \$
		7 Agriculture payments \$	8 If checked, box 2 is trade or business income <input type="checkbox"/>
		9 Market gain \$	
Account number (see instructions)	10a State	10b State identification no.	11 State income tax withheld \$
Form 1099-G (keep for your records) Department of the Treasury - Internal Revenue Service			

Certain Government Payments

Copy B For Recipient
This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Refund Monitor – Refund (Balance Due): \$ _____

Line 12—Business Income

Kara has a small business, which she operates out of her home, typing medical transcripts. The business code is 561410. In addition to the amount reported on Form 1099-MISC, she also received \$1,082 during the year from other doctors for this service. Her expenses included \$49.00 for paper and \$67.50 for a printer cartridge. Kara used her second car for picking up and delivering the typing jobs. She maintained a written record of mileage, reporting 35 business miles per month and 10,000 other miles. She bought the car and started using it for business on January 2, 2006. Kara has another car available for personal use.

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0115		Miscellaneous Income Copy B For Recipient
PAYER'S name, street address, city, state, ZIP code, and telephone no. Pratt Medical Centers, Inc. 826 Payne Avenue Indianapolis, IN 46204		1 Rents	\$	2011 Form 1099-MISC		
		2 Royalties	\$			
		3 Other income	\$			
PAYER'S federal identification number 26-0XXXXXX	RECIPIENT'S identification number 212-XX-XXXX	5 Fishing boat proceeds	\$	4 Federal income tax withheld	\$	
RECIPIENT'S name Kara B. Bryant Street address (including apt. no.) 1068 Rivermeade Dr City, state, and ZIP code Your City, State and Zip Code Account number (see instructions)		6 Medical and health care payments	\$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
		7 Nonemployee compensation	\$ 1,637.00			
		8 Substitute payments in lieu of dividends or interest	\$			
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	\$	10 Crop insurance proceeds	\$	
		11		12		
		13 Excess golden parachute payments	\$	14 Gross proceeds paid to an attorney	\$	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	\$	17 State/Payer's state no.	18 State income	
\$	\$	\$	\$		\$	

Form **1099-MISC** (keep for your records) Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$ _____

Line 13—Capital Gain or Loss

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0715		Proceeds From Broker and Barter Exchange Transactions Copy B For Recipient
PAYER'S name, street address, city, state, ZIP code, and telephone no. Pelrum Brokerage Service 82 Durr Street Indianapolis, IN 46249		1a Date of sale or exchange	03/10/2011	2011 Form 1099-B		
		1b Date of acquisition	07/01/2001			
		2 Sales price of stocks, bonds, etc.	Reported to IRS <input checked="" type="checkbox"/> Sales price <input type="checkbox"/> Sales price less commissions and option premiums			
PAYER'S federal identification number 26-1XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Cost or other basis	\$ 10,123.00	4 Federal income tax withheld	\$	
RECIPIENT'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Your City, State, and ZIP Code Account number (see instructions)		5 Wash sale loss disallowed	\$	6 If this box is checked, boxes 1b, 3, 5, and 8 may be blank <input type="checkbox"/>	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		7		8 Type of gain or loss Short-term <input type="checkbox"/> Long-term <input checked="" type="checkbox"/>		
		9 Description	100 shares Purdue stock			
CUSIP number		10 Profit or (loss) realized in 2011 on closed contracts	\$	11 Unrealized profit or (loss) on open contracts—12/31/2010	\$	
		12 Unrealized profit or (loss) on open contracts—12/31/2011	\$	13 Aggregate profit or (loss) on contracts	\$	
		14 Bartering	\$	15 If box checked, loss based on amount in box 2 is not allowed <input type="checkbox"/>		

Form **1099-B** (keep for your records) Department of the Treasury - Internal Revenue Service

Karl paid \$10,123 for 100 shares of Purdue stock on July 1, 2001 and paid \$35 commission for the sale.
Refer to the broker's statement for additional stock sales.

ZYX Investments does not have a record for the purchase of Rider stock. Karl inherited the 65 shares from his uncle. The stock was worth \$7,222 on 11/29/2007, the day his uncle died.

Refund Monitor – Refund (Balance Due): \$ _____

Line 15—IRA Distributions

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2011		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name, street address, city, state, and ZIP code Saulk Trust Company P.O. Box 254 Indianapolis, IN 46204		1 Gross distribution \$ 838.00 2a Taxable amount \$ 838.00		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.			
PAYER'S federal identification number 26-2XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$					
RECIPIENT'S name Karl R. Kent		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		7 Distribution code(s) 7				8 Other \$ %	
Street address (including apt. no.) 1068 Rivermeade Dr		City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %		9b Total employee contributions \$				10 Amount allocable to IRR within 5 years \$	
11 1st year of desig. Roth contrib. \$		12 State tax withheld \$		13 State/Payer's state no. YS/21-3XXXXXX		14 State distribution \$		15 Local tax withheld \$			
Account number (see instructions)		16 Name of locality \$		17 Local distribution \$		18		19			

Form **1099-R** Department of the Treasury - Internal Revenue Service

Karl did a direct transfer of his traditional IRA funds from Yale Security IRA to Merrill Lynch. He received Form 1099-R below.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2011		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name, street address, city, state, and ZIP code Yale Security IRA P.O. Box 2537 Indianapolis, IN 46204		1 Gross distribution \$ 11,755.00 2a Taxable amount \$		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.			
PAYER'S federal identification number 26-3XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$					
RECIPIENT'S name Karl R. Kent		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		7 Distribution code(s) G				8 Other \$ %	
Street address (including apt. no.) 1068 Rivermeade Dr		City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %		9b Total employee contributions \$				10 Amount allocable to IRR within 5 years \$	
11 1st year of desig. Roth contrib. \$		12 State tax withheld \$		13 State/Payer's state no. YS/21-4XXXXXX		14 State distribution \$		15 Local tax withheld \$			
Account number (see instructions)		16 Name of locality \$		17 Local distribution \$		18		19			

Form **1099-R** Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$ _____

Line 16—Pensions and Annuities

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name, street address, city, state, and ZIP code Defense Finance & Accounting SVC US Military Retirement Pay P.O.Box 7139 Indianapolis, IN 46249		1 Gross distribution \$ 1,200.00 2a Taxable amount \$		<div style="font-size: 2em; font-weight: bold;">2011</div>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.			
PAYER'S federal identification number 11-2XXXXXX		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		3 Capital gain (included in box 2a) \$				4 Federal income tax withheld \$	
RECIPIENT'S identification number 211-XX-XXXX		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$					
RECIPIENT'S name Karl R. Kent		7 Distribution code(s) 7		8 Other \$ %					
Street address (including apt. no.) 1068 Rivermeade Dr City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %		9b Total employee contributions \$					
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 State tax withheld \$		13 State/Payer's state no. \$		14 State distribution \$	
Account number (see instructions)		15 Local tax withheld \$		16 Name of locality \$		17 Local distribution \$			

Form **1099-R** Department of the Treasury - Internal Revenue Service

Karl retired two years ago and started drawing his retirement pay on January 1, 2010. He recovered \$335 of his cost during the first year. Karl did not select a joint and survivor annuity.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name, street address, city, state, and ZIP code Stillman Pension Fund 36964 Dana Road Indianapolis, IN 46204		1 Gross distribution \$ 18,625.00 2a Taxable amount \$		<div style="font-size: 2em; font-weight: bold;">2011</div>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.			
PAYER'S federal identification number 26-4XXXXXX		2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>		3 Capital gain (included in box 2a) \$				4 Federal income tax withheld \$ 1,715.00	
RECIPIENT'S identification number 211-XX-XXXX		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$					
RECIPIENT'S name Karl R. Kent		7 Distribution code(s) 7		8 Other \$ %					
Street address (including apt. no.) 1068 Rivermeade Dr City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %		9b Total employee contributions \$ 5,864.00					
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 State tax withheld \$		13 State/Payer's state no. YS/24-0XXXXXX		14 State distribution \$	
Account number (see instructions)		15 Local tax withheld \$		16 Name of locality \$		17 Local distribution \$			

Form **1099-R** Department of the Treasury - Internal Revenue Service

Refund – Refund (Balance Due): \$ _____

Line 17—Royalties

651111

Schedule K-1 (Form 1065)

Department of the Treasury
Internal Revenue Service

For calendar year 2011, or tax
year beginning _____, 2011
ending _____, 20____

2011

☐ Final K-1

☐ Amended K-1

OMB No. 1545-0099

Partner's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
26-5XXXXXX

B Partnership's name, address, city, state, and ZIP code
Black Jack Production Company
1001 Yukon Drive
Fairbanks, AK 99701

C IRS Center where partnership filed return
Austin

D ☒ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number
212-XX-XXXX

F Partner's name, address, city, state, and ZIP code
Kara B. Bryant
1068 Rivermeade Drive
Your City, State and Zip Code

G ☐ General partner or LLC member-manager ☐ Limited partner or other LLC member

H ☐ Domestic partner ☐ Foreign partner

I What type of entity is this partner? _____

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

K Partner's share of liabilities at year end:

Nonrecourse \$ _____

Qualified nonrecourse financing \$ _____

Recourse \$ _____

L Partner's capital account analysis:

Beginning capital account \$ _____

Capital contributed during the year \$ _____

Current year increase (decrease) \$ _____

Withdrawals & distributions \$ (_____)

Ending capital account \$ _____

☐ Tax basis ☐ GAAP ☐ Section 704(b) book

☐ Other (explain) _____

M Did the partner contribute property with a built-in gain or loss?

☐ Yes ☐ No

If "Yes," attach statement (see instructions)

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties \$1,050.00		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)		
		19	Distributions
12	Section 179 deduction		
13	Other deductions	20	Other information
14	Self-employment earnings (loss)		

*See attached statement for additional information.

For IRS Use Only

For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Cat. No. 11394R

Schedule K-1 (Form 1065) 2011

Refund Monitor – Refund (Balance Due): \$ _____

Line 19—Unemployment Compensation

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Indiana Unemployment Commission 32 Sutton Road Indianapolis, IN 46204		1 Unemployment compensation	OMB No. 1545-0120		
		\$ 2,550.00	2011 Form 1099-G		
		2 State or local income tax refunds, credits, or offsets			
		\$			
PAYER'S federal identification number 26-XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 120.00	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr City, state, and ZIP code Your City, State and Zip Code		5 ATAA/RTAA payments	6 Taxable grants		
		\$	\$		
		7 Agriculture payments	8 If checked, box 2 is trade or business income <input type="checkbox"/>		
		\$			
Account number (see instructions)		9 Market gain			
		\$			
		10a State	10b State identification no.	11 State income tax withheld \$	

Form **1099-G** (keep for your records) Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$ _____**Line 20—Social Security Benefits**

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
2011 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name KARL R. KENT	Box 2. Beneficiary's Social Security Number 211-XX-XXXX	
Box 3. Benefits Paid in 2011 \$13,682.00	Box 4. Benefits Repaid to SSA in 2011 \$0.00	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) \$13,682.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$11,337.20 Medicare Part B premiums deducted from your benefits: \$1,384.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$600.00 Total Additions: \$13,682.00 Benefits for 2011: \$13,682.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding \$360.00 Box 7. Address KARL R. KENT 1068 RIVERMEADE DRIVE YOUR CITY, STATE AND ZIP CODE Box 8. Claim Number (Use this number if you need to contact SSA.)
Draft as of May 15, 2011 - Subject to Change		

Form SSA-1099-SM (1-2011) **DO NOT RETURN THIS FORM TO SSA OR IRS**

Refund Monitor – Refund (Balance Due): \$ _____

Line 21—Other Income

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, address, ZIP code, federal identification number, and telephone number Lottery Board 19 West Jackson Street Indianapolis, IN 46204 26-7XXXXXX (888)-341-XXXX	1 Gross winnings 1,200.00	2 Federal income tax withheld	OMB No. 1545-0238 2011 Form W-2G Certain Gambling Winnings
	3 Type of wager Lottery	4 Date won 04/14/2011	
	5 Transaction	6 Race	
	7 Winnings from identical wagers	8 Cashier	
WINNER'S name, address (including apt. no.), and ZIP code Kara B Bryant 1068 Rivermeade Dr. Your City, State and ZIP Code	9 Winner's taxpayer identification no. 212-XX-XXXX	10 Window	This information is being furnished to the Internal Revenue Service. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.
	11 First I.D.	12 Second I.D.	
	13 State/Payer's state identification no. YS 22-3xxxxxx	14 State income tax withheld 36.00	
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.			
Signature ► <i>Kara B. Bryant</i>		Date ► 04/14/2011	
Form W-2G		Department of the Treasury - Internal Revenue Service	

Kara had \$2,250 in gambling losses.

Refund Monitor-Refund (Balance Due): \$_____

Line 23—Educator Expenses

Kara bought her classroom supplies for her sixth graders and has receipts totally \$375.00.

Line 31—Alimony Paid Adjustment

Karl paid \$3,600 in alimony to a previous wife. Her social security number is 215-XX-XXXX.

Refund Monitor – Refund (Balance Due): \$_____

Line 32—IRA Contribution Adjustment

Kara would like to make a contribution to her traditional IRA account. She wants to contribute only the amount that would give her the maximum tax benefit.

Refund Monitor – Refund (Balance Due): \$_____

Line 33—Student Loan Interest Adjustment

Kara paid \$268 interest on a student loan she incurred to obtain her teaching degree.

Refund Monitor – Refund (Balance Due): \$_____

Line 40—Itemized Deductions

Because of high unreimbursed medical expenses this year, Karl wants to itemize deductions and provides the following information:

Medical insurance	\$1,200
Doctor bills	\$1,653
Hospital bills	\$3,200
Life insurance	\$1,842
Funeral expenses	\$5,600
Medical mileage	103 miles per month (1,236 miles total)
Prescription drugs	\$965
Prescription eyeglasses	\$210
Church cash donations with canceled checks	\$1,650
Cash contributions to: National Public Radio, American Cancer Society, Shriners Children's Hospital with canceled checks and receipts	\$225
Contributions to Millsap Elementary School with canceled checks and receipts	\$250
Salvation Army (FMV of clothes and TV in good used condition; Kents have receipts for these contributions.)	\$350
Home mortgage interest (Form 1098)	\$3,164
County real estate tax (property tax statement based on property value)	\$1,253
City real estate tax (property tax statement based on property value)	\$258
Personal property tax (based on the value)	\$624
Gambling losses	\$2,250
Speeding tickets	\$375

Refund Monitor – Refund (Balance Due): \$_____

Line 48—Credit for Child and Dependent Care Expenses

Karl and Kara paid the Maryville Day Care Center \$1,100 to watch Tamara while they worked. The address is 128 Menio St, Your City, State, and ZIP Code. Their EIN is 26-8XXXXXX.

Refund Monitor – Refund (Balance Due): \$_____

Line 49—Education Credits

Kara and Karl paid \$2,750 for Kendra's tuition. Kendra spent \$500.00 on textbooks and supplies and \$850.00 for a new computer which was not a course requirement.

<input type="checkbox"/> CORRECTED		OMB No. 1545-1574		2011	Tuition Statement
FILER'S name, street address, city, state, ZIP code, and telephone number Northern Kentucky University Nunn Drive Founders Hall 500 Highland Heights, KY 41076		1 Payments received for qualified tuition and related expenses \$	2 Amounts billed for qualified tuition and related expenses \$ 7,750.00		
FILER'S federal identification no. 26-7XXXXXX	STUDENT'S social security number 213-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2011 <input type="checkbox"/>			Copy B For Student This is important tax information and is being furnished to the Internal Revenue Service.
STUDENT'S name Kendra Kent		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 5,000.00		
Street address (including apt. no.) 1068 Rivermeade Dr		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2012 <input type="checkbox"/>		
City, state, and ZIP code Your City, State and Zip Code					
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$		
Form 1098-T (keep for your records) Department of the Treasury - Internal Revenue Service					

Kara had to take several special training courses at the local college that were required by her employer. The class tuition and fees totaled \$317.85.

Refund Monitor-Refund (Balance Due): \$ _____

Line 52—Energy Credits, Form 5695

The Kents insulated the crawl space of their home for \$175.00 and replaced all their windows with new windows meeting the IECC criteria (energy efficiency) at a cost of \$7,450.00 excluding onsite preparation, assembly, or original installation of components. The Kents have not claimed any credits in previous years on the Form 5695.

Refund Monitor-Refund (Balance Due): \$ _____

Line 62—Estimated Tax Payments

During the year, Karl and Kara made the following estimated tax payments.

DATE PAID	AMOUNT PAID
04/14	\$100.00
09/18	\$100.00

They also applied \$200 from last year's tax refund toward this year's taxes.

Refund Monitor-Refund (Balance Due): \$ _____

Line 73—Overpayment

Refund Monitor-Refund (Balance Due): \$ _____

74a—Amount You Want Refunded to You

Karl and Kara want any refund or debit deposited to or withdrawn from their checking account. (See the interview notes for their bank routing and account numbers.)

Refund Monitor-Refund (Balance Due): \$ _____

Line 75—Applied to Next Year's Estimated Taxes

If Karl and Kara have a refund coming, they want half of the refund applied to next year's taxes.

Refund Monitor-Refund (Balance Due): \$ _____

If using TaxWise[®], review the Forms Tree and address any red exclamation marks by completing the unanswered questions. Do the Diagnostics to ensure there are no e-filing problems.

Signature Line

Karl and Kara want to sign their return using the Practitioner's Pin.

Advanced Supplemental Exercise

Advanced Supplemental Exercise

Open Exercise 12 (Sterling) and continue with the following:

1. Steven and Page received several documents after they had filed their original 2011 tax return. They returned to the site that assisted them with their return.
2. Steven had forgotten that he had made the following stock sales during the tax year:
 - 100 shares of Brescoa. He received this stock on April 12, 2009 as part of an inheritance. The stock was originally purchased for \$350 but the fair market value (FMV) of the stock when inherited was \$1,650 and was \$1,120 (net proceeds) when he sold it on November 17.
 - 150 shares of Fisk. He sold the stock on June 1 for \$10,675 gross proceeds. He bought the stock for \$6,675 on July 7, 1996. He had to pay a \$25 brokerage fee to sell the stock.
 - 65 shares of Greenville Corp. He sold this stock for \$5,663 on December 12. He bought the stock through a stock purchase plan between May 4, 1999, and June 1, 2003. The total cost basis was \$7,218.
3. Page rolled over her IRA from First Oakdale IRA to Merrill Lynch IRA. Enter the following 1099-R:

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code First Oakdale IRA P.O. Box 25237 Dayton, OH 45402		1 Gross distribution \$ 12,576.00 2a Taxable amount \$	<div style="font-size: 2em; font-weight: bold;">2011</div> Form 1099-R	
PAYER'S federal identification number 25-1XXXXXX	RECIPIENT'S identification number 252-XX-XXXX	2b Taxable amount not determined <input checked="" type="checkbox"/>	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$
RECIPIENT'S name Page S. Sterling Street address (including apt. no.) 3717 Misty Meadow City, state, and ZIP code Your City, State, and ZIP Code		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.
		7 Distribution code(s) G	8 Other \$ %	
		9a Your percentage of total distribution %	9b Total employee contributions \$	
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$	13 State/Payer's state no.	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	14 State distribution \$ \$ 17 Local distribution \$ \$

Form **1099-R**
Department of the Treasury - Internal Revenue Service

4. Enter Form 1099-R. Page took a distribution to pay for outstanding medical expenses.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.	
PAYER'S name, street address, city, state, and ZIP code Newcomb Financial Services 200 Lincoln Street Cincinnati, OH 45202		1 Gross distribution \$ 10,000.00 2a Taxable amount \$ 10,000.00 2b Taxable amount not determined <input type="checkbox"/>			
PAYER'S federal identification number 25-2XXXXXX	RECIPIENT'S identification number 252-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,500.00		
RECIPIENT'S name Page S. Sterling Street address (including apt. no.) 3717 Misty Meadow City, state, and ZIP code Your City, State, and ZIP Code		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution % \$		9b Total employee contributions \$	
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$	13 State/Payer's state no. YS 25-2XXXXXX		14 State distribution \$
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality		17 Local distribution \$

Form **1099-R** Department of the Treasury - Internal Revenue Service